



**Rule(s) Review Checklist Addendum**  
**(This form must be filled out electronically.)**

**This form is to be used only if the rule(s) was/were previously reviewed, and hasn't/haven't been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title): **WAC 458-20-24002 Sales and use tax deferral--New manufacturing and research/development facilities**

Date last reviewed: **September 22, 1997**

Current Reviewer: **Cindy Evans**

Date current review completed: **August 28, 2001**

Is this document being reviewed at this time because of a taxpayer or association request? (If "YES", provide the name of the taxpayer/association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Briefly identify the information provided in this document:**

**Rule 24002 implements chapter 82.61 RCW. Chapter 82.61 establishes a sales and use tax deferral program for new businesses locating manufacturing or research and development investment projects in this state. Rule 24002 explains the eligibility requirements and the application procedures for this program.**

**2. Related statutes, ancillary documents, court decisions, BTA decisions, and WTDs:**  
(Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered interpretive statements.)

YES	NO	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is



		incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**3. Additional information: Identify** any additional issues (other than that noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**This sales and use tax deferral program is no longer accepting applications. The legislature limited eligibility to participate in the program to the construction of new manufacturing or research and development buildings and the acquisition of new related machinery and equipment that commenced construction prior to December 31, 1995. All of the program participants have been approved, audited, and are in repayment status. The last payment to the department by the final participants for this program is due on December 31, 2003.**

**4. LISTING OF DOCUMENTS REVIEWED:** The reviewer need identify only those documents that were not listed in the previous review of the rule(s). (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

Ancillary Documents (i.e., ETAs, PTBs, and ADs):

Court Decisions:

Board of Tax Appeals Decisions (BTAs):



Administrative Decisions (e.g., WTDs): **Determination No. 94-229, 15 WTD 73 (1995) (holding that deferral certificate holders who fail to pay a tax assessment by the due date in accordance with a scheduled payment plan are subject to a ten percent delinquency penalty and are not eligible for a one-time only waiver).**

Attorney General's Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

#### 4. Review Recommendation:

\_\_\_\_\_ **Amend**

\_\_\_\_\_ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)

**X** **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

\_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation: Provide** a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**This rule should be retained as it currently exists until all participating taxpayers have completed making their repayments. The department should then consider using the expedited rule repeal process to repeal this rule.**

5. Manager action: Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:



- \_\_\_\_\_ 1
- \_\_\_\_\_ 2
- \_\_\_\_\_ 3
- \_\_\_\_\_ 4